

HOUSE BILL 3957

By McDaniel

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 4, Part 7, relative to business taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-706, is amended by adding the following language as a new, appropriately designated subsection:

(c) Any county clerk or city tax collector, with approval of the legislative body, may retain an agent to assist in identifying taxpayers subject to the provisions of this part, and the agent shall have all the powers and duties of the county clerk or city tax collector for the purpose of aiding in the enforcement of the provisions of this part.

SECTION 2. Tennessee Code Annotated, Section 67-4-713(a)(3), is amended by deleting the language "chapter 5, part 5 of this title;" and by substituting instead the following:  
chapter 5, part 5 of this title if this is the final return;

SECTION 3. Tennessee Code Annotated, Section 67-4-719(e), is amended by deleting the language "allocated to the state and paid into the state treasury." and by substituting instead the following:

allocated to the state and paid into the state treasury; provided, however, any payment may be made to a county clerk or city tax collector even if such taxes have been delinquent for more than six (6) months.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring it.